

TABLE 4G^a
Personal Income Tax Statistics
PART-YEAR RESIDENT AND NONRESIDENT RETURNS
1998 Taxable Year

Item	Number	Amount (Thousands)
Number of Returns - All	589,326	-
Number of Returns - Taxable	406,423	-
Federal AGI	589,326	\$ 126,827,143
California Adjustments ³	589,326	1,010,759
California AGI ¹	589,326	16,958,767
California Deductions ²	589,326	11,540,054
Taxable Income ⁴	589,326	120,759,257
Total Tax Liability ⁵	589,326	1,115,774
Salaries and Wages	483,245	46,040,949
Interest	408,336	8,794,230
Dividends	254,650	5,696,260
Business Income - Profit ⁶	69,768	3,354,248
Business Income - Loss ⁶	27,848	394,958
Net Sale of Capital Assets - Profit ⁸	187,669	40,989,016
Net Sale of Capital Assets - Loss ⁸	53,959	120,377
Taxable Pensions and Annuities	111,589	2,157,012
Rents and Royalties - Profit	56,840	1,550,828
Rents and Royalties - Loss	54,846	2,477,770
Partnerships and S Corporations - Profit ⁷	85,432	23,426,165
Partnerships and S Corporations - Loss ⁷	34,168	7,037,142
Estate and Trusts - Profit	16,583	1,123,515
Estate and Trusts - Loss	1230	383,727
Farm Income - Profit	1,149	41,250
Farm Income - Loss	4,532	250,123
All Other Income Sources - Profit ⁹	251,923	4,356,180
All Other Income Sources - Loss ⁹	38,926	6,375,486
Total Income	583,036	121,041,877
Individual Retirement Plan ^{10, 18}	17,442	56,775
Student Loan	24,921	13,328
Medical Savings	1,312	2,516
Moving Expenses	88,963	261,689
Half Self-Employment Tax ¹⁰	84,741	299,487
Self-Employed Health Insurance ¹⁰	40,732	77,010
Self-Employed Retirement Plan ¹⁰	29,352	537,914
Penalty on Early Withdrawal on Savings	4,685	1,836
Alimony Paid	9,619	295,838
Total Adjustments ¹¹	200,711	1,557,582
California Adjustments - Subtractions ³	261,816	9,702,617
California Adjustments - Additions ³	135,406	10,713,378
Medical Expenses	33,670	173,682

Item	Number	Amount (Thousands)
State and Local Income Taxes	284,096	\$ 6,343,385
Real Estate Taxes	233,996	1,053,309
Personal Property Taxes	126,627	76,208
Other Taxes	49,776	98,841
Total Taxes	301,698	7,571,745
Mortgage Interest	206,345	2,828,154
Points, Investment and Personal Interest	73,710	2,495,822
Total Interest ¹²	218,304	5,323,977
Cash/Check Contributions	242,784	75,588,945
Non-Cash Contributions	160,760	2,071,771
Contribution Carryover	7,412	1,260,649
Total Contributions ¹³	253,591	4,704,547
Casualty and Theft Losses	2,236	41,871
All Other Deductions ¹⁴	91,272	1,341,423
Total federal itemized Deductions	314,328	16,770,297
Calif. Adjs. to Fed. Itemized Deductions ³	340,295	6,298,464
California Itemized Deductions	253,659	10,305,202
California Standard Deductions	335,668	1,234,849
Personal Exemption Credit ¹⁵	878,783	59,756
Dependent Exemption Credit	1,209,173	82,222
Senior/Blind Exemption Credits	101,081	6,873
Total Exemption Credits Allowed	483,738	119,460
Los Angeles Revitalization Zone Credit	444	865
Manufacturer's Investment Credit	1085	2,465
Other State Tax Credits	19,019	53,681
Other Special Credits	3,251	4,308
Renters Credit	16,392	737
Total Special Credits	39,733	62,061
G-1 Tax/5870A Tax	1421	6,649
Alternative Minimum Tax	4,332	78,972
Other Taxes	14,083	2,646
Taxes Withheld	398,377	614,318
Estimated Taxes Paid	70,792	505,409
Excess State Disability Insurance (SDI)	7,540	432
Overpayment	324,252	270,129
Credit to Next Year's Tax	26,304	68,455
Total Voluntary Contributions	4,795	171
Refund	305,870	202,403
Tax Due	181,031	265,906
Remittance Amount	160,404	158,146

Footnotes follow this section.